



## THOMAS J. MCLAUGHLIN

Partner

 941-536-2042

 Email

 vCard

### TOM HANDLES COMPLEX ESTATE AND GIFT TAX MATTERS

Tom is a board certified tax attorney focusing on estate planning and administration with business owners, including business succession planning matters.

Tom has considerable experience working with business owners and their limited liability companies, partnerships, and corporations. Additionally, Tom regularly advises clients on sophisticated estate and gift tax planning matters and represents clients during the tax audit process, including before the Internal Revenue Service Appeals Office and the Internal Revenue Service National Office in connection with requests for Private Letter Rulings. He has developed a particularly important set of skills relative to business succession strategies and the appraisals associated with such business interests.

Tom joined the firm in 2005, immediately after receiving his LL.M. in taxation from the University of Florida, and became a partner in 2011.

#### MATTERS

- Legal counsel on a \$300-million-plus complex estate predominantly comprised of business interests and post-death business and tax restructuring of the same
- Legal counsel on a \$30-million-plus taxable gift transaction involving business interests and complex valuation matters including the receipt of a favorable Private Letter Ruling request
- Extensive complex estate and gift planning for individuals and families with many complex business interests and involving GRATs, IDGTs, FLP/FLLCs, dynasty trusts, SLATs, and other planning techniques
- Legal counsel to a highly complex estate involving over 100 closely held business interests
- Extensive audit experience in serving as counsel representing estate and gift tax challenges and disputes including complex business valuations, FLPs, and other complex tax issues
- Successful resolution of several estate, gift, income, and state level tax audits resulting in millions of dollars of tax savings
- Implementing tax planning strategies for business owners with a focus on generational business succession planning
- Representation of borrowers in debt financing transactions, including a \$100 million plus credit facility for a healthcare business
- Representation of business owners in sale and acquisition transactions
- Preparing pre-death federal estate tax analyses, including Code Section 6166 and liquidity analyses
- Analyzing business and commercial real estate valuations with a focus on estate, gift and income tax planning opportunities

#### COMMUNITY

- Child Protection Center, Governance Chair and Board of Directors
- Asolo Repertory Theatre, Board of Directors, General Counsel

#### ACCOLADES

- Martindale-Hubbell, AV Preeminent
- Florida Super Lawyers, Rising Stars
- Florida Trend, Legal Elite.

#### FOCUS

- Corporate
- Trusts & Estates
- Tax

#### EDUCATION

- LL.M. in Taxation, University of Florida College of Law, Graduated First in Class; Graduate Assistant to Patricia Dilley
- J.D., University of Florida College of Law, Magna Cum Laude
- B.S.Acc., University of Florida, With Highest Honors; Florida Academic Scholar; Anderson Scholar.

#### ADMISSIONS

##### Bar

- Florida, Board Certified in Tax by The Florida Bar

